Appl. No. 10/627,609

Amendment dated: August 24, 2005

Reply to OA of: May 25, 2005

REMARKS

Applicants appreciate the indication of allowable subject matter in the present application. Accordingly, Applicants have made every effort to restrict the application to allowable subject matter thereby expediting the prosecution to an early allowance.

The Examiner indicated in the outstanding Office Action that claims 13-16 and 18-28 are allowable because the prior art does not suggest or teach a step of cutting the via to form a cutting street to separate the metal layers into the plurality of separated metal layers and filling an insulator in the via and the cutting street. Claims 1-12 have been cancelled in order to place the application in condition for allowance.

Therefore, allowance of all of the claims now present in the application are most respectfully requested.

Respectfully submitted,

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REF:kdd

August 24, 2005